



JENNIFER M. GRANHOLM  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

JAY B. RISING  
STATE TREASURER

## **REGULAR MEETING OF THE STATE TAX COMMISSION**

**PRESENT:** Robert R. Lupi, Chairperson  
Lesley F. Holt, Member  
Douglas B. Roberts, Member

Dennis W. Platte, Executive Secretary  
Emma Jackson, Recording Secretary

**DATE OF MEETING:** January 8, 2003

**PLACE OF MEETING:** Bureau of Local Government Conference Room A  
Department of Treasury  
430 West Allegan Street, 1<sup>st</sup> Floor  
Lansing, MI

**TIME OF MEETING:** 9:30 A.M.

**The agenda for the meeting is attached to and made a part of these minutes. The item numbers referred to in the minutes correspond to the agenda items as numbered.**

Chairperson Lupi introduced Douglas B. Roberts as the newest member of the State Tax Commission.

Item 1. It was moved by Holt, supported by Roberts, and unanimously approved the minutes of December 30, 2002 as presented.

The State Tax Commission considered each MCL 211.154 notification of omitted or incorrectly reported property separately and took the following actions for each listed file for which the assessors and the owners did not concur.

Item 2. **Scheduled for 9:30 A.M.**

154-01-1051 – It was moved by Holt, supported by Roberts, and unanimously approved to determine assessed values for 1999 as \$479,810, 2000 as \$436,006 and 2001 as \$371,047.

154-01-1052 – It was moved by Holt, supported by Roberts, and unanimously approved to determine the assessed values as requested.

**Scheduled for 10 A.M.**

154-02-1265 – It was moved by Holt, supported by Roberts, and unanimously approved to determine assessed value as requested.

154-02-1266 – It was moved by Holt, supported by Roberts and unanimously approved to determine assessed value as requested.

154-02-1267 – It was moved by Holt, supported by Roberts and unanimously approved to determine assessed value as requested.

154-02-1268 – It was moved by Holt, supported by Roberts, and unanimously approved to determine assessed value as requested.

154-02-1269 – It was moved by Holt, supported by Roberts, and unanimously approved to determine assessed value as requested.

154-02-1270 - It was moved by Holt, supported by Roberts, and unanimously approved to determine assessed value as requested.

154-02-1271 - It was moved by Holt, supported by Roberts, and unanimously approved to determine assessed value as requested.

154-02-1272 - It was moved by Holt, supported by Roberts, and unanimously approved to determine assessed value as requested.

154-02-1273 - It was moved by Holt, supported by Roberts, and unanimously approved to determine assessed value as requested.

154-02-1274 - It was moved by Holt, supported by Roberts, and unanimously approved to determine assessed value as requested.

154-02-1275 - It was moved by Holt, supported by Roberts, and unanimously approved to determine assessed value as requested.

154-02-1276 - It was moved by Holt, supported by Roberts, and unanimously approved to determine assessed value as requested.

154-02-1277 - It was moved by Holt, supported by Roberts, and unanimously approved to determine assessed value as requested.

154-02-1278 - It was moved by Holt, supported by Roberts, and unanimously approved to determine assessed value as requested.

154-02-1279 - It was moved by Holt, supported by Roberts, and unanimously approved to determine assessed value as requested.

154-02-1280 - It was moved by Holt, supported by Roberts, and unanimously approved to determine assessed value as requested.

154-02-1281 - It was moved by Holt, supported by Roberts, and unanimously approved to determine assessed value as requested.

**Scheduled for 10:30 A.M.**

154-02-1282 – It was moved by Roberts, supported by Holt, and unanimously approved to determine assessed value as requested.

154-02-1283 - It was moved by Roberts, supported by Holt, and unanimously approved to determine assessed value as requested.

154-02-1284 - It was moved by Roberts, supported by Holt, and unanimously approved to determine assessed value as requested.

154-02-1285 - It was moved by Roberts, supported by Holt, and unanimously approved to determine assessed value as requested.

154-02-1286 - It was moved by Roberts, supported by Holt, and unanimously approved to determine assessed value as requested.

154-02-1287 - It was moved by Roberts, supported by Holt, and unanimously approved to determine assessed value as requested.

154-02-1288 - It was moved by Roberts, supported by Holt, and unanimously approved to determine assessed value as requested.

154-02-1289 - It was moved by Roberts, supported by Holt, and unanimously approved to determine assessed value as requested.

154-02-1290 - It was moved by Roberts, supported by Holt, and unanimously approved to determine assessed value as requested.

154-02-1291 - It was moved by Roberts, supported by Holt, and unanimously approved to determine assessed value as requested.

154-02-1292 - It was moved by Roberts, supported by Holt, and unanimously approved to determine assessed value as requested.

154-02-1293 - It was moved by Roberts, supported by Holt, and unanimously approved to determine assessed value as requested.

154-02-1294 - It was moved by Roberts, supported by Holt, and unanimously approved to determine assessed value as requested.

154-02-1295 - It was moved by Roberts, supported by Holt, and unanimously approved to determine assessed value as requested.

154-02-1296 - It was moved by Roberts, supported by Holt, and unanimously approved to determine assessed value as requested.

154-02-1442 – It was moved by Holt, supported by Roberts, and unanimously approved to determine assessed values as requested.

Item 3. It was moved by Holt, supported by Lupi, and approved to determine Classification Appeal Nos. 02-102A&B – Yole & Elizabeth Velo, Leroy Township, Calhoun County as Residential Real. Roberts abstained.

Item 4. The Ellington Township Board of Review, Supervisor and Assessor appeared before the State Tax Commission in formal session to discuss the allegations that Mr. Richard Horsch was not given due process per section 24c of the General Property Tax Act and further, actions taken by the Ellington Township Board of Review in regards to the revision of the taxable valuation appear to be in violation of Article IX, Section 3 of the Michigan Constitution and MCL 211.27a(2). It was recommended to the Ellington Township Board of Review to incorporate the use of Form 4035A. This item was received and filed.

Item 5. It was moved by Holt, supported by Roberts, and unanimously approved to determine Classification Appeal Nos. 02-075A B, & C – Robert & Anita Talcott, Berlin Township, Ionia County as Residential Real.

Item 6. It was moved by Holt, supported by Roberts, and unanimously approved to determine Classification Appeal No. 02-086 – Kirk D. Beck & William R. Beck, Onkama Township, Manistee County as Residential Real.

Item 7. It was moved by Roberts, supported by Holt, and unanimously approved Neighborhood Enterprise Zone Applications – Seward New Center LLC, City of Detroit, Wayne County and issue certificates.

It was moved by Holt, supported by Roberts, and unanimously approved Neighborhood Enterprise Zone Applications – River Revitalization LLC, City of Detroit, Wayne County and issue certificates.

Item 8. It was moved by Holt, supported by Roberts, and unanimously approved to determine Classification Appeal No. 02-089 – Dale & Ladell Hackenberg, Porter Township, Van Buren County as Residential Real.

The Commission received additional information from the assessor who appeared after the motion. It was moved by Roberts, supported by Holt, and unanimously approved to reaffirm the motion as Residential Real.

Item 9. It was moved by Holt, supported by Roberts, and unanimously approved staff recommendations regarding the City of Warren Downtown Development Authority.

- Item 10. It was moved by Holt, supported by Roberts, and unanimously approved to refer the letter from Dave Hieber regarding sales of public utilities to staff for a preliminary investigation and report back to the Commission.
- Item 11. It was moved by Holt, supported by Roberts, and unanimously approved to determine Classification Appeal No. 02-103 – Shawn & Darlene Green, Leroy Township, Calhoun County as Residential Real.
- Item 12. It was moved by Holt, supported by Roberts, and unanimously approved the listed MCL 211.154 notification of omitted or incorrectly reported property concurred in by both the assessing officer and the owner.
- Item 13. It was moved by Roberts, supported by Holt, and unanimously approved Bulletin No. 1 of 2003 on Changes caused by PA 620 of 2002 with necessary changes.
- Item 14. It was moved by Holt, supported by Roberts, and unanimously approved Bulletin No. 2 of 2003 on the Appeal Chart.
- Item 15. It was moved by Holt, supported by Roberts, and unanimously approved Bulletin No. 3 of 2003 on Board of Review.
- Item 16. It was moved by Holt, supported by Roberts, and unanimously approved Bulletin No. 4 of 2003 on Random Week.
- Item 17. It was moved by Holt, supported by Roberts, and unanimously approved the listed Industrial Facility Exemption Applications to issue certificates involving **Over 5%** of the SEV of the governmental units effective December 30, 2002.
- Item 18. It was moved by Roberts, supported by Holt, and unanimously approved the listed Industrial Facility Exemption Applications to revoke per section 15(1)(request by certificate holder) effective December 30, 2002.
- Item 19. It was moved by Roberts, supported by Holt, and unanimously approved the listed Industrial Facility Exemption Applications to revoke per section 15(3)(request by municipality), subject to the offer of a hearing effective December 30, 2002.
- Item 20. It was moved by Holt, supported by Roberts, and unanimously approved the listed P.A. 328 of 1998 Personal Property Exemption Applications effective December 30, 2002.
- Item 21. It was moved by Holt, supported by Roberts, and unanimously approved the listed Neighborhood Enterprise Zone Applications to amend the certificate from transfer to new.

The Commissioners stated that they would like a written policy regarding communications with the Tax Commissioners when it involves a contested matter and there are opposing parties. The Executive Secretary will draft a policy for approval by the Commission

**DATE TYPED:**                    **January 13, 2003**

**DATE APPROVED:**            **January 21, 2003**

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**Robert R. Lupi, Chairperson**

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**Lesley F. Holt, Member**

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**Douglas B. Roberts, Member**